

APPENDIX

RESOLUTION NO. 2009- _____

A RESOLUTION BUDGETING ADDITIONAL PROPERTY TAX REVENUE FOR COUNTY OPERATING, ROAD / LIBRARY, DEBT SERVICE AND SPECIAL DISTRICT FUNDS.

WHEREAS, this Resolution was introduced by Edward G. Blackman, Finance Director, moved by Commissioner _____ and seconded by Commissioner _____; with _____ voting in favor and _____ voting in Opposition of the Resolution; and,

WHEREAS, state law 15-10-203 (1) MCA states “A local taxing authority may not budget an increased amount of ad valorem tax revenue in excess of the property tax revenue of the previous fiscal year exclusive of revenue from ad valorem taxation on properties appearing for the first time on the property tax record unless it adopts a resolution to budget additional property tax revenue. Prior to adoption of the resolution, the taxing authority shall hold a public hearing for the purpose of receiving comments on its intention to budget increased property tax revenue. The taxing authority shall advertise notice of the public hearing as specified in subsection (2). The public hearing may be held in conjunction with the tentative budget hearing or any other budget hearing that may be required by law”; and,

WHEREAS, the State of Montana Department of Revenue did certify taxable valuation and newly taxable values showing a Taxable Value increase of \$875 per mill greater than newly taxable values for County Wide mills, with Rural Mills seeing a \$1,210 increase over newly taxable property; and,

WHEREAS, a majority of special districts, including fire, cemetery, conservation, dyke, etc., have requested the county levy an increase in taxes above the newly taxable property as authorized and stated in state law; and,

WHEREAS, the County Commission held a Public Hearing on September 29th, 2009, at the County Courthouse 311 West Main, Bozeman Mt. in the Community Room at 9:00 A.M. for the purpose of receiving comments on its intention to budget increased property tax revenue; and,

WHEREAS, the County Commission advertised notice of the public hearing as specified in 15-10-203 subsection (2) MCA; and,

WHEREAS, the County Commission did hold the public hearing at the place and time stated in the notice at which time all interested parties were given the opportunity to be heard; and,

WHEREAS, the County has completed the balances of all revenues, expenses and cash and received statements from special districts on their requests for the level of taxation they desire the County Commission to impose.

APPENDIX

NOW THEREFORE BE IT RESOLVED by the Gallatin County Commission that the Commission approves an increase in revenue from property taxation, exclusive of revenue generated on properties appearing for the first time (Newly Taxable Property) as follows:

| <u>Entity</u> | <u>Amount</u> | <u>% inc.</u> |
|---------------------------------|--------------------|----------------|
| • County Wide | | |
| ▪ Newly Taxable Property (NTP) | \$ 935,647 | |
| ▪ Other Than NTP | -0- | |
| • Detention and Open Land Bonds | <u>1,690,171</u> | voter approved |
| County subtotal | \$2,625,818 | 11.81% |
| • County Library / Road Fund | | |
| ▪ Newly Taxable Property (NTP) | \$ 172,995 | |
| ▪ Other Than NTP | -0- | 5.11% |
| • Fire Districts | 582,425 | 12.16% |
| • Other Special Districts | <u>24,707</u> | 8.21% |
| ALL TAX SUPPORTED FUNDS: | \$3,405,945 | 10.11% |

The County will not be levying taxes allowed by state law as follows:

| | | |
|---------------------------------|--------------------|--------------|
| • County Wide | \$1,080,559 | |
| • Permissive Medical Levy | 620,820 | |
| • County Library / Road Fund | 39,820 | |
| • Fire Districts | 92,133 | |
| • Other Special Districts | <u>21,264</u> | |
| ALL TAX SUPPORTED FUNDS: | \$1,854,596 | 6.43% |

Dated this 29th day of September, 2009

GALLATIN COUNTY
BOARD OF COUNTY COMMISSIONERS

R. Stephen White

R. Stephen White, Chairman

ATTEST:

Charlotte Mills

Charlotte Mills, Clerk & Recorder